

ERIN F. DARDEN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6501
Erin.Darden@usdoj.gov

Counsel for United States

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In re:)	Case No. 17-15501-JNP
)	Chapter 13
KIMBERLY L. BURNETT-THOMAS,)	Judge Jerrold N. Poslusny, Jr.
)	
Debtor.)	
_____)	

**UNITED STATES' OBJECTION TO CONFIRMATION OF
DEBTOR'S CHAPTER 13 PLAN**

The United States, pursuant to 11 U.S.C. § 1324(a), objects to confirmation of the debtor's Chapter 13 plan dated March 21, 2017, because the debtor has unfiled pre-petition income tax returns and the plan fails to provide for the United States' secured claim. The plan is therefore ineligible for confirmation under 11 U.S.C. § 1325(a)(9). In support of its objection the United States avers as follows:

The Internal Revenue Service, on behalf of the United States, filed an amended proof of claim for \$75,883.93, which consists of a \$7,175 secured claim, a \$6,232.46 estimated priority claim and a \$62,476.47 general unsecured claim. No objection has been filed to the United States' proof of claim. It is therefore deemed allowed. 11 U.S.C. § 502(a).

I. The debtor has unfiled pre-petition tax returns.

The debtor's plan cannot be confirmed because the debtor failed to file all pre-petition tax returns. Under section 1325(a)(9), a Chapter 13 debtor must file all tax returns for all taxable periods ending during the four-year period preceding the date of the petition, before the meeting of the creditors. 11 U.S.C. §§ 1325(a)(9) and 1308(a).

The debtor filed her bankruptcy petition on March 31, 2017. This means she was required to file tax returns for all periods ending between the filing date and four years earlier, i.e. March 31, 2013, before the meeting of the creditors on April 20, 2017. The debtor has not filed her federal income tax returns for 2014 and 2015. Therefore, the debtor's plan cannot be confirmed.

II. The debtor's plan fails to provide for the United States' secured claim

The debtor's plan provides for the United States priority claim in the amount of \$16,081.27. This amount is greater than the United States' priority claim of \$6, 232, 46. However, the plan fails to provide at all for the United States' secured claim. Because the plan does not provide for the United States' secured claim at all, it cannot be confirmed.

WHEREFORE, the United States requests that the Court deny confirmation of the debtor's chapter 13 plan.

Date: June 6, 2017

DAVID A. HUBBERT
Acting Assistant Attorney General

/s/ Erin F. Darden
ERIN F. DARDEN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6501 (v)
202-514-6866 (f)
Erin.Darden@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that on June 6, 2017, I electronically filed the foregoing OBJECTION TO CONFIRMATION with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it.

/s/ Erin F. Darden

ERIN F. DARDEN

Trial Attorney

United States Department of Justice, Tax Division